

1 the commission headed by the very distinguished member
2 of the Baltimore City Bar, Mr. ^{William Lee Rawls} ~~R. E. Lee Ralls~~, continued
3 through the Commission headed by Honorable Joseph Sherbow,
4 finally the Tax Survey Commission in 1949 which I chaired
5 and which the President of the Convention was a member,
6 all attempting to reach this result, with varying degrees
7 of success.

8 The section deals with any tax. I emphasize
9 the word "any" because the present declaration of rights
10 speaks in terms of ~~the~~ property taxes, but the rule of
11 uniformity should apply of course, to all taxes, both
12 excise and direct taxes, and this section attempts to do
13 that with the words "any tax."

14 It speaks in terms of uniform rules, because it
15 was recognized of course that absolute uniformity in the
16 property tax field is a point which is desirable but
17 is ^{unattainable} ~~unobtainable~~ which/in the last analysis completely ~~unobtainable~~.

18 The section also requires that there shall be
19 classification and where you have in the tax field proper
20 classification it will follow generally speaking that
21 uniformity of assessments will be obtained.